

**House File 2056 - Introduced**

HOUSE FILE 2056

BY MURPHY

**A BILL FOR**

1 An Act Act relating to the registration and taxation of  
2 minibikes used in agricultural operations.  
3 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

1 Section 1. Section 321.1, subsection 32, unnumbered  
2 paragraph 1, Code Supplement 2011, is amended to read as  
3 follows:

4 *"Implement of husbandry"* means a vehicle or special  
5 mobile equipment manufactured, designed, or reconstructed  
6 for agricultural purposes and, except for incidental uses,  
7 exclusively used in the conduct of agricultural operations.  
8 *"Implements of husbandry"* includes all-terrain vehicles operated  
9 in compliance with section 321.234A, subsection 1, paragraph  
10 "a", fence-line feeders, and vehicles used exclusively for  
11 the application of organic or inorganic plant food materials,  
12 organic agricultural limestone, or agricultural chemicals.  
13 *"Implement of husbandry"* includes a minibike used exclusively  
14 for agricultural purposes and, except for incidental uses,  
15 exclusively used in the conduct of agricultural operations.  
16 To be considered an implement of husbandry, a self-propelled  
17 implement of husbandry must be operated at speeds of  
18 thirty-five miles per hour or less. *"Reconstructed"* as used  
19 in this subsection means materially altered from the original  
20 construction by the removal, addition, or substitution of  
21 essential parts, new or used.

22 Sec. 2. Section 321.1, Code Supplement 2011, is amended by  
23 adding the following new subsection:

24 NEW SUBSECTION. 39. *"Minibike"* means a small two-wheeled  
25 motorcycle with a low frame and elevated handlebars designed to  
26 transport only one person and not primarily manufactured for  
27 highway use.

28 Sec. 3. Section 423.3, subsection 8, paragraph a, Code  
29 Supplement 2011, is amended by adding the following new  
30 subparagraph:

31 NEW SUBPARAGRAPH. (4) The farm machinery or equipment is a  
32 minibike, as defined in section 321.1, which shall be operated  
33 as an implement of husbandry as provided in section 321.1,  
34 subsection 32.

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EXPLANATION

1 This bill provides an exemption from motor vehicle  
2 registration and from sales tax for minibikes used in  
3 agricultural production.

4 The bill defines "minibike" as a small two-wheeled  
5 motorcycle with a low frame and elevated handlebars designed to  
6 transport only one person and not primarily manufactured for  
7 highway use. The bill provides that such a motor vehicle is  
8 considered an implement of husbandry if it is used exclusively  
9 for agricultural purposes and, except for incidental uses,  
10 exclusively used in the conduct of agricultural operations.

11 Pursuant to current law, a vehicle which is an implement  
12 of husbandry is not subject to motor vehicle registration  
13 requirements and is exempt from payment of motor vehicle  
14 registration fees. This current exemption from motor vehicle  
15 registration requirements and fees would apply to a minibike  
16 that qualifies for registration as a motorcycle and also meets  
17 the requirements for an implement of husbandry.

18 Minibikes that do not meet federal motor vehicle safety  
19 standards for motor vehicles operated on highways are currently  
20 subject to state sales tax. The bill provides an exemption  
21 from the state sales tax for minibikes used as implements of  
22 husbandry.